

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Tri-Central Community Schools (7935)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$2,874,075	\$2,686,898	\$2,260,946	\$2,349,364	-4.9%	3.9%
Group Health Insurance	222	\$352,689	\$317,488	\$269,805	\$320,157	-2.4%	18.7%
Non - Certified Salaries	120	\$387,389	\$376,696	\$274,696	\$287,885	-7.2%	4.8%
Teacher Retirement Fund, After 7-1-95	216	\$187,974	\$173,449	\$161,847	\$187,434	-0.1%	15.8%
Social Security Certified	212	\$210,139	\$197,335	\$166,032	\$171,941	-4.9%	3.6%
Textbooks	630	\$64,591	\$8,627	\$85,088	\$85,650	7.3%	0.7%
Transfer Tuition to Other School Corps Within State	561	\$109,036	\$33,038	\$56,221	\$75,872	-8.7%	35.0%
Nonlicensed Employees	136	\$76,034	\$41,430	\$83,967	\$62,042	-5.0%	-26.1%
Content	747	\$5,000	\$15,799	\$49,931	\$48,129	76.1%	-3.6%
Other Supplies and Materials	615, 660 - 689	\$750	\$17,846	\$20,839	\$26,404	143.6%	26.7%
Social Security Noncertified	211	\$35,379	\$31,988	\$27,363	\$25,940	-7.5%	-5.2%
Group Life Insurance	221	\$28,110	\$24,435	\$21,977	\$23,416	-4.5%	6.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$47,415	\$31,155	\$20,397	\$15,813	-24.0%	-22.5%
Operational Supplies	611	\$89,350	\$47,483	\$25,938	\$14,675	-36.3%	-43.4%
Other Professional and Technical Services	319	\$0	\$1,169	\$86,602	\$12,588	NA	-85.5%
Other Group Insurance Authorized by Statute	224	\$18,763	\$14,166	\$9,225	\$9,704	-15.2%	5.2%
Computer Hardware	741	\$2,607	\$59,872	\$14,355	\$9,408	37.8%	-34.5%
Instructional Programs Improvement Services	312	\$4,321	\$1,920	\$0	\$8,568	18.7%	NA
Pupil Services	313	\$2,557	\$0	\$0	\$7,129	29.2%	NA
Other Employee Benefits	241 - 290	\$4,062	\$3,930	\$4,239	\$5,838	9.5%	37.7%
Group Accident Insurance	223	\$0	\$2,264	\$5,316	\$5,738	NA	7.9%
Other Technology Hardware	746	\$0	\$0	\$0	\$3,630	NA	NA
Dues and Fees	810	\$4,999	\$3,260	\$3,108	\$2,325	-17.4%	-25.2%
Severance/Early Retirement Pay	213	\$2,000	\$1,860	\$1,960	\$1,240	-11.3%	-36.7%
Travel	580	\$1,559	\$691	\$875	\$1,166	-7.0%	33.3%
Periodicals	650	\$2,251	\$67	\$1,796	\$947	-19.5%	-47.3%
Bank Service Charges	871	\$0	\$124	\$893	\$940	NA	5.2%
Library Books	640	\$8,641	\$1,004	\$0	\$455	-52.1%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$270	\$315	NA	16.6%
Public Employees Retirement Fund	214	\$4,165	\$4,725	\$0	\$0	-100.0%	NA
Equipment	730	\$62,747	\$3,742	\$565	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$17,522	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$0	\$50	\$0	\$0	NA	NA
Professional Development	748	\$1,366	\$1,175	\$325	\$0	-100.0%	-100.0%
Statistical Services	317	\$0	\$0	\$3,000	\$0	NA	-100.0%
Student Academic Achievement Total		\$4,605,491	\$4,103,687	\$3,657,576	\$3,764,711	-4.9%	2.9%
Student Instructional Support							

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$468,916	\$449,757	\$375,747	\$387,660	-4.6%	3.2%
Non - Certified Salaries	120	\$172,866	\$171,304	\$168,377	\$166,484	-0.9%	-1.1%
Group Health Insurance	222	\$117,136	\$107,964	\$87,339	\$116,280	-0.2%	33.1%
Social Security Certified	212	\$36,017	\$34,049	\$28,482	\$29,350	-5.0%	3.0%
Teacher Retirement Fund, After 7-1-95	216	\$25,521	\$24,388	\$18,814	\$19,669	-6.3%	4.5%
Public Employees Retirement Fund	214	\$15,978	\$17,086	\$18,659	\$19,503	5.1%	4.5%
Social Security Noncertified	211	\$12,551	\$12,722	\$12,821	\$12,452	-0.2%	-2.9%
Other Employee Benefits	241 - 290	\$11,489	\$10,409	\$8,307	\$8,038	-8.5%	-3.2%
Group Life Insurance	221	\$10,379	\$9,725	\$7,215	\$7,154	-8.9%	-0.8%
Operational Supplies	611	\$8,892	\$7,874	\$8,361	\$6,091	-9.0%	-27.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,735	\$6,539	\$5,897	\$6,016	-11.3%	2.0%
Travel	580	\$3,395	\$4,668	\$2,210	\$5,550	13.1%	151.1%
Other Professional and Technical Services	319	\$2,282	\$2,394	\$3,362	\$3,271	9.4%	-2.7%
Other Group Insurance Authorized by Statute	224	\$2,596	\$2,624	\$2,190	\$2,351	-2.5%	7.4%
Postage and Postage Machine Rental	532	\$1,802	\$2,977	\$1,391	\$1,490	-4.6%	7.1%
Severance/Early Retirement Pay	213	\$2,200	\$1,800	\$2,275	\$1,450	-9.9%	-36.3%
Dues and Fees	810	\$764	\$2,134	\$45	\$1,311	14.5%	2813.3%
Other Supplies and Materials	615, 660 - 689	\$383	\$0	\$0	\$555	9.7%	NA
Group Accident Insurance	223	\$0	\$41	\$136	\$193	NA	41.7%
Workers Compensation Insurance	225	\$9,916	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$150	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$912,969	\$868,456	\$751,628	\$794,867	-3.4%	5.8%
Overhead and Operational							
Non - Certified Salaries	120	\$659,140	\$685,901	\$698,162	\$726,821	2.5%	4.1%
Student Transportation Services	510	\$322,161	\$319,081	\$327,774	\$325,048	0.2%	-0.8%
Light and Power - Other Than Heating and Cooling	625	\$209,573	\$181,056	\$189,096	\$185,347	-3.0%	-2.0%
Food Purchases	614	\$152,829	\$157,336	\$144,687	\$152,301	-0.1%	5.3%
Group Health Insurance	222	\$142,308	\$130,915	\$159,251	\$144,754	0.4%	-9.1%
Public Employees Retirement Fund	214	\$48,535	\$56,296	\$62,767	\$135,285	29.2%	115.5%
Repairs and Maintenance Services	430	\$63,920	\$65,500	\$112,302	\$131,609	19.8%	17.2%
Vehicles	731	\$0	\$24,608	\$0	\$122,957	NA	NA
Certified Salaries	110	\$105,633	\$75,870	\$113,928	\$95,000	-2.6%	-16.6%
Operational Supplies	611	\$65,904	\$65,401	\$64,654	\$75,446	3.4%	16.7%
Workers Compensation Insurance	225	\$16,198	\$25,248	\$20,253	\$64,206	41.1%	217.0%
Heating and Cooling for Buildings - Gas	622	\$11,944	\$48,043	\$68,599	\$57,960	48.4%	-15.5%
Social Security Noncertified	211	\$50,794	\$50,917	\$51,796	\$52,998	1.1%	2.3%
Insurance	520	\$84,799	\$96,137	\$90,612	\$46,158	-14.1%	-49.1%
Equipment	730	\$17,578	\$11,482	\$27,161	\$29,636	14.0%	9.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Gasoline and Lubricants	613	\$21,182	\$22,611	\$25,037	\$23,768	2.9%	-5.1%
Content	747	\$1,599	\$9,733	\$9,556	\$15,243	75.7%	59.5%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%
Removal of Refuse and Garbage	412	\$9,240	\$9,325	\$9,320	\$12,645	8.2%	35.7%
Water and Sewage	411	\$9,091	\$9,851	\$9,820	\$12,245	7.7%	24.7%
Other Employee Benefits	241 - 290	\$27,583	\$18,192	\$11,567	\$12,050	-18.7%	4.2%
Data Processing Services	316	\$8,315	\$8,665	\$8,705	\$9,590	3.6%	10.2%
Dues and Fees	810	\$9,560	\$9,008	\$9,745	\$9,557	0.0%	-1.9%
Other Technology Hardware	746	\$0	\$0	\$0	\$8,527	NA	NA
Travel	580	\$4,532	\$3,848	\$5,535	\$8,221	16.1%	48.5%
Telephone	531	\$14,916	\$12,159	\$11,595	\$7,607	-15.5%	-34.4%
Other Professional and Technical Services	319	\$27,384	\$1,405	\$3,396	\$7,289	-28.2%	114.6%
Social Security Certified	212	\$8,167	\$5,785	\$8,645	\$7,184	-3.2%	-16.9%
Group Life Insurance	221	\$3,476	\$3,368	\$4,232	\$3,955	3.3%	-6.5%
Computer Hardware	741	\$0	\$1,790	\$1,228	\$3,211	NA	161.4%
Advertising	540	\$1,639	\$1,398	\$3,007	\$3,169	17.9%	5.4%
Other Group Insurance Authorized by Statute	224	\$3,045	\$2,856	\$3,030	\$3,068	0.2%	1.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$387	\$3,198	\$2,850	NA	-10.9%
Connectivity	744	\$0	\$0	\$0	\$2,827	NA	NA
Improvements Other Than Buildings	715	\$0	\$0	\$275	\$1,737	NA	531.7%
Bank Service Charges	871	\$1,260	\$671	\$401	\$1,454	3.6%	263.0%
Miscellaneous Objects	876 - 899	\$59	\$847	\$2,477	\$1,415	121.7%	-42.9%
Postage and Postage Machine Rental	532	\$1,525	\$1,136	\$518	\$980	-10.5%	89.3%
Tires and Repairs	612	\$1,753	\$89	\$1,809	\$969	-13.8%	-46.4%
Official Bond Premiums	525	\$437	\$481	\$1,395	\$690	12.1%	-50.5%
Telecommunications Equipment	745	\$0	\$223	\$431	\$520	NA	20.6%
Periodicals	650	\$489	\$290	\$399	\$517	1.4%	29.7%
Other Purchased Services	593	\$617	\$1,126	\$1,272	\$317	-15.3%	-75.1%
Severance/Early Retirement Pay	213	\$1,785	\$940	\$820	\$180	-43.6%	-78.0%
Other Supplies and Materials	615, 660 - 689	\$4,013	\$2,194	\$4,112	\$0	-100.0%	-100.0%
Board of Education Services	318	\$2,795	\$1,463	\$95	\$0	-100.0%	-100.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$5,600	\$0	NA	-100.0%
Other Purchased Property Services	490 - 499	\$0	\$630	\$600	\$0	NA	-100.0%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$599	\$769	\$0	NA	-100.0%
Terminal Leave	125	\$0	\$4,063	\$1,362	\$0	NA	-100.0%
Unemployment Insurance	230	\$1,872	\$26,228	\$18,731	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$516	\$167	\$41	\$0	-100.0%	-100.0%
Public Employees Retirement Fund - Optional Contributions	217	\$2,942	\$0	\$0	\$0	-100.0%	NA
Statistical Services	317	\$0	\$0	\$12,000	\$0	NA	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Overhead and Operational Total		\$2,135,104	\$2,169,317	\$2,325,766	\$2,521,313	4.2%	8.4%
Non Operational							
Redemption of Principal	831	\$896,739	\$1,370,000	\$581,543	\$1,631,405	16.1%	180.5%
Interest	832	\$525,310	\$677,779	\$225,895	\$593,911	3.1%	162.9%
Equipment	730	\$97,182	\$70,772	\$28,964	\$189,538	18.2%	554.4%
Repairs and Maintenance Services	430	\$107,001	\$20,611	\$29,817	\$93,353	-3.4%	213.1%
Non - Certified Salaries	120	\$98,826	\$91,470	\$75,547	\$71,383	-7.8%	-5.5%
Rentals	440	\$0	\$15,341	\$33,103	\$65,265	NA	97.2%
Certified Salaries	110	\$44,768	\$41,160	\$69,156	\$50,761	3.2%	-26.6%
Connectivity	744	\$35,851	\$33,809	\$29,379	\$37,754	1.3%	28.5%
Computer Hardware	741	\$59,637	\$23,489	\$12,695	\$22,921	-21.3%	80.5%
Other Professional and Technical Services	319	\$16,351	\$37,095	\$9,146	\$19,415	4.4%	112.3%
Bank Service Charges	871	\$0	\$7,066	\$1,156	\$8,055	NA	597.0%
Social Security Noncertified	211	\$7,560	\$6,998	\$5,779	\$5,461	-7.8%	-5.5%
Board of Education Services	318	\$3,707	\$844	\$737	\$5,294	9.3%	618.7%
Teacher Retirement Fund, After 7-1-95	216	\$3,684	\$3,097	\$5,549	\$4,027	2.3%	-27.4%
Social Security Certified	212	\$3,419	\$3,148	\$5,290	\$3,853	3.0%	-27.2%
Construction Services	450	\$0	\$0	\$0	\$2,612	NA	NA
Other Technology Hardware	746	\$1,298	\$9,684	\$1,964	\$2,437	17.1%	24.1%
Telecommunications Equipment	745	\$0	\$0	\$0	\$500	NA	NA
Postage and Postage Machine Rental	532	\$0	\$300	\$1,429	\$477	NA	-66.6%
Operational Supplies	611	\$0	\$0	\$0	\$375	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$177	\$206	\$277	\$161	-2.2%	-41.6%
Other Supplies and Materials	615. 660 - 689	\$0	\$0	\$1,425	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$2,135	\$2,513	\$0	\$0	-100.0%	NA
Content	747	\$35,954	\$19,416	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$112	\$0	\$0	\$0	-100.0%	NA
Vehicles	731	\$0	\$0	\$4,755	\$0	NA	-100.0%
Insurance	520	\$163	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$1,939,872	\$2,434,798	\$1,123,603	\$2,808,958	9.7%	150.0%
Grand Total		\$9,593,436	\$9,576,258	\$7,858,572	\$9,889,848	0.8%	25.8%